



**GLOBAL
ALLIANCE
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**CIVIL SOCIETY
FINANCING FOR
DEVELOPMENT**
Mechanism

**Fifth Session, UN Tax Convention Negotiations
August 6, 2026**

Article 13 - Conference of the States Parties to the Convention

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Thank you, Co-lead.

My name is Nerissa Muthayan and I deliver this intervention on behalf of the Institute for Economic Justice in South Africa, a member of Tax Justice Network Africa (TJNA), the African Civil Society Working Group on the UN Tax Convention, and the wider civil society group coordinated by the Global Alliance for Tax Justice (GATJ).

The Conference of the Parties will be the principal institutional body responsible for guiding **the implementation and the future development of this Convention**. A **strong and empowered** Conference of the Parties is therefore **essential** to ensure that the Convention remains **effective, responsive, and capable** of addressing evolving international tax challenges. Without a sufficiently robust mandate, there is a risk that the Conference of the Parties becomes limited to **facilitating implementation** rather than the supreme body **responsible for driving it** - this would weaken the Convention's ability to achieve its objectives.

We thus recommend the following:

First, **align the terminology with the Terms of Reference** by referring to the body as the **Conference of the Parties (COP)** rather than the **Conference of the States Parties (COSP)**.

Second, **add** the following **sentence** to paragraph 1, adapted from Article 7.2 of the UN Framework Convention on Climate Change:

"It shall make, within its mandate, the decisions necessary to promote the effective implementation of the Convention."

We further recommend **revising** the heading of paragraph 4 to state that the Conference shall **promote**, rather than **facilitate**, implementation.

Finally, we recommend **adding** a new paragraph 4(f) stating that the Conference shall:

"Exercise such other functions as are required for the achievement of the objectives and commitments of the Convention, as well as all other functions assigned to it under the Convention."

This wording reflects established practice in other international conventions, including the UN Framework Convention on Climate Change and the Convention on Biological Diversity.

Ultimately, these amendments would help ensure that the Conference of the Parties has the **mandate and flexibility** needed to translate the **Convention's ambitions into meaningful implementation**.

Thank you, Co-Lead.